



REPLY TO:

Auditor General
Comptroller, USAF
Hq Western District
1206 Maple Avenue (Rm 916)
Los Angeles 15, California

13 January 1958

SUBJECT: Report on Survey of Construction Cost Accounting System

STATINTL

TO: Contracting Officer

1. We have performed a survey of the contractor's procedures for accumulating construction costs applicable to its subcontract with the Rochester prime contractor. Our examination was limited to a review of the subcontractor's first billings and supporting documentation for costs incurred through 31 December 1957 at each of the three construction sites.

2. Results of Examination: Based on this examination, it is the opinion of the auditor that the contractor's accounting system and procedures are generally adequate for accumulating costs applicable to the subcontract.

3. Discussion of Survey Findings: The results of the survey were discussed with [redacted] representative of the Rochester prime contractor.

STATINTL

[redacted]
Director, Western District
Auditor General